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United States General Accounting Office

GAO

Fact Sheet for the Honorable
John R. Kasich, House of Representatives

December 1985

DEBT COLLECTION

Information on the Amount of Debts Owed the Federal Government

COMPLETED

GAO/AFMD-86-13FS

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UNITED STATES GENERAL ACCOUNTING OFFICE
WASHINGTON, D.C. 20548

ACCOUNTING AND FINANCIAL
MANAGEMENT DIVISION

December 3, 1985

B-221024

The Honorable John R. Kasich
House of Representatives

Dear Mr. Kasich:

Your September 10, 1985, letter requested that we investigate the magnitude of privately, publicly, and foreign held debt owed to the federal government and audit current collection methods to determine their effectiveness. The appendixes which follow respond in part to your request.

Your letter specifically asked us to determine the total amount of past due debts owed the government, including all foreign government obligations. Appendix I shows that the total amount owed the government as of June 30, 1985, was about $444.5 billion and that about $64.6 billion was classified by agencies as delinquent. The schedule includes information for all major departments and agencies. Foreign government debts have been incorporated in these overall figures and are reflected primarily in amounts owed to the Export-Import Bank, the Departments of Agriculture and Defense, and the Agency for International Development.

You also inquired as to how the total overdue debt is categorized by amount and delinquency rate among federal programs and foreign countries. Appendix II shows information by program, or in some cases by agency, on debts owed to each major department and independent agency. We are providing amounts for June 30, 1985, for accounts receivable due within 12 months and related delinquencies, loans receivable and related delinquencies, and other receivables. The other receivables category includes those accounts receivable that will become due 12 months or more after the reporting period.

In order to facilitate gathering this information as quickly as possible, we did not develop information for programs or agencies for which the total debt was less than $1 million. This accounts for any difference between total debts for a particular department or agency shown in appendix I and details for the same department or agency shown in appendix II.

Appendix II is annotated to briefly describe the nature of the programs or agencies which have delinquent receivables exceeding $10 million. Foreign countries that owed large delinquent debts are identified in these annotations.

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The basic receivable data presented in the appendixes are amounts agencies reported to the Department of the Treasury. The annotated descriptions, and amounts included therein, are based primarily on discussion with agency representatives. We did not independently verify this information or trace it to source documents. We have found past instances where the underlying data and systems have problems which impact the reliability of agency financial reports.

Your September 10, 1985, letter asked us to review agencies' success in implementing the Debt Collection Act of 1982, as well as whether private collection agencies can be better utilized and the feasibility of selling debt portfolios to the private sector. As we discussed during our September 26, 1985, meeting, these matters are being included as part of our ongoing governmentwide review of agencies' efforts to implement the act at the request of Senator Dennis DeConcini. As we agreed, the results of that review, which is to be concluded in February 1986, will respond to your request in these areas.

Unless you publicly announce the contents of this document earlier, we plan no further distribution until 5 days from the date of this letter. At that time, we will send the report to interested parties and make copies available to others upon request. If there are any questions regarding the contents of this document call me on (202) 275-9490.

Sincerely yours,

John F. Simonette

John F. Simonette
Associate Director

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APPENDIX I

SUMMARY OF RECEIVABLES BY DEPARTMENT AND AGENCY
JUNE 30, 1985

DEPARTMENT AND AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
DEPARTMENT OF AGRICULTURE	$7,607	$4,636	$100,465	$4,481	$631
DEPARTMENT OF COMMERCE	139	64	896	364	1
DEPARTMENT OF DEFENSE	1,282	975	1,520	19	258
DEPARTMENT OF EDUCATION	637	334	10,844	3,421	485
DEPARTMENT OF ENERGY	543	66	10	-	951
DEPARTMENT OF HEALTH AND HUMAN SERVICES	2,498	559	663	9	643
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	1,420	654	26,217	927	30
DEPARTMENT OF THE INTERIOR	371	247	547	13	1,339
DEPARTMENT OF JUSTICE	45	35	-	-	256
DEPARTMENT OF LABOR	7,718	381	3	-	-
DEPARTMENT OF STATE	35	13	11	2	-
DEPARTMENT OF TRANSPORTATION	116	71	2,065	453	607
DEPARTMENT OF TREASURY	44,219	41,237	-	-	1,842
AGENCY FOR INTERNATIONAL DEVELOPMENT	271	115	19,277	150	31
EXPORT-IMPORT BANK OF THE U.S.	878	298	17,049	542	-
FEDERAL FINANCING BANK	9,007	-	151,976	-	-
GENERAL SERVICES ADMINISTRATION	22	16	38	3	5
OFFICE OF PERSONNEL MANAGEMENT	93	64	-	-	7
SMALL BUSINESS ADMINISTRATION	378	202	7,913	2,383	405
VETERANS ADMINISTRATION	969	885	2,673	666	735
OTHER	1,416	199	3,867	72	10,533
TOTALS	$79,660	$51,051	$346,034	$13,505	$18,779

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DEPARTMENT OF AGRICULTURE
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
AGRICULTURAL STABILIZATION AND RESEARCH SERVICE	$9	$9	$ -	$ -	$ -
FEDERAL CROP INSURANCE CORPORATION	46	21 a	-	-	-
COMMODITY CREDIT CORPORATION	1,639	154 b	22,802	513 c	117
RURAL ELECTRIFICATION ADMINISTRATION	1	-	19	-	-
AGRICULTURAL CREDIT INSURANCE FUND	3,592	2,720 d	840	118 d	31
CONTINGENT	-	-	27,911	3,803 d	-
RURAL DEVELOPMENT INSURANCE FUND	321	15 e	156	-	479
CONTINGENT	-	-	7,871	-	-
RURAL DEVELOPMENT LOAN FUND	-	-	4	-	-
RURAL HOUSING INSURANCE FUND	308	211 f	374	-	4
CONTINGENT	-	-	28,765	47 f	-
FARMERS HOME ADMINISTRATION - OTHER LOANS	-	-	2	-	-
VARIOUS OTHER ACCOUNTS	12	-	2	-	-
SOIL CONSERVATION SERVICE	7	2	-	-	-
FOOD SAFETY AND INSPECTION SERVICE	5	2	-	-	-
FOOD AND NUTRITION SERVICE	264	264 g	-	-	-
FOREST SERVICE FUNDS - CONSOLIDATED	127	109 h	-	-	-
RURAL ELECTRIFICATION AND TELEPHONE REVOLVING FUND (OFF-BUDGET)	1,267	1,129 i	10,335	-	-
RURAL TELEPHONE BANK (OFF-BUDGET)	9	-	1,364	-	-

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a - Farmers' insurance premiums owed to the corporation for crop insurance against losses due to natural disasters.

b - $95 million in "state office claims" -county office level loans to farmers. Highest receivables are in South Dakota, Ohio, Virginia, Wisconsin, and Texas. $50 million in "other claims," including $27 million in claims against grain warehouse companies, and $18 million for transportation losses on commodities going overseas.

c - Includes $441.6 million for export credit sales. Major components are Poland - $390 million, Morocco - $11 million, and Peru - $16 million. Also, Public Law 480 low interest loans to finance commodity shipments to "third world" countries totaling $70 million. Iran, Cambodia, and Vietnam make up about 75 percent of the $70 million.

d - About 90 percent of the accounts receivable represent interest due within one year on the loans. The loans are for various farm programs, including operating loans, emergency loans, farm ownership loans, economic emergency loans, etc. About 457,000 borrowers. Most loans are to individual farmers. The contingent loans are those loans which were sold to the Federal Financing Bank and are delinquent and recorded on Agriculture's accounts.

e - Represents interest on loans to about 16,100 borrowers. Borrowers are associations, co-ops, and state or local governments. Loans are primarily for sewers and water and waste systems.

f - Primarily individual mortgages and some association loans. About 1 million borrowers. Accounts receivable are largely interest on loans. Contingencies are loans which were sold to the Federal Financing Bank and are delinquent and recorded on Agriculture's accounts.

g - Includes food stamps - $259 million and child nutrition - $4 million.

h - $107.8 million is in the trust deposit and receipt accounts. It includes defaulted timber sales and trespass - related forest fire claims against individuals. Forest Service Region VI in the Oregon and Washington state area has $62 million, and Region V in the California area has $37 million.

i - This largely represents principal and interest on defaulted guaranteed loans. Two debtors make up the bulk of the delinquent debt. One debtor owes $1.1 billion, which includes $55 million in interest. This case has been referred to the Department of Justice. Another debtor owes $27 million for interest, and is in Chapter 11 bankruptcy.

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APPENDIX II

DEPARTMENT OF COMMERCE
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
BUREAU OF THE CENSUS	$2	$ -	$ -	$ -	$ -
ECONOMIC DEVELOPMENT ADMINISTRATION - LOAN REVOLVING FUND	48	44 a	655	335 b	-
ECONOMIC DEVELOPMENT ADMINISTRATION - OTHER FUNDS	59	9	99	-	-
INTERNATIONAL TRADE ADMINISTRATION	2	-	9	2	-
MINORITY BUSINESS DEVELOPMENT AGENCY	6	6	-	-	-
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION COASTAL ENERGY IMPACT FUND	2	-	95	-	-
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION FEDERAL SHIP FINANCING FUND	6	-	27	27 c	-
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION - OTHER FUNDS	11	4	11	-	1
NATIONAL BUREAU OF STANDARDS WORKING CAPITAL FUND	2	-	-	-	-
NATIONAL TECHNICAL INFORMATION SERVICE - OTHER FUNDS	1	1	-	-	-

a - Past due interest on loans due from corporations (small businesses), states, and local governments.

b - Small businesses - some are bankrupt or in liquidation.

c - Loans guaranteed for fishermen to buy boats.

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APPENDIX II

DEPARTMENT OF DEFENSE
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
AIR FORCE STOCK FUND	$34	$9	$ -	$ -	$4
AIR FORCE INDUSTRIAL FUND	3	-	-	-	-
AIR FORCE - OTHER REGULAR GOVERNMENTAL ENTERPRISES	158	122 a	-	-	34
ARMY STOCK FUND	6	4	-	-	-
ARMY INDUSTRIAL FUND	4	-	-	-	-
ARMY - OTHER REGULAR GOVERNMENTAL ENTERPRISES	89	53 b	-	-	10
NAVY INDUSTRIAL FUND	10	7	-	-	-
NAVY STOCK FUND	42	29 c	-	-	-
NAVY - OTHER REGULAR GOVERNMENTAL ENTERPRISES	143	99 d	-	-	34
DEFENSE STOCK FUND	125	59 e	-	-	-
DEFENSE GENERAL FUND AND DEPOSIT FUND	21	16 f	-	-	6
ARMY CORPS OF ENGINEERS - CIVIL REVOLVING FUND	2	1	-	-	-
ARMY CORPS OF ENGINEERS - CIVIL FUNDS	23	11 g	-	-	170
DEFENSE SECURITY ASSISTANCE AGENCY (DSAA)					
DSAA - GUARANTY RESERVE FUND, EXECUTIVE	583	565 h	515	11 i	-
DSAA - FOREIGN MILITARY CREDIT SALES	7	-	446	8	-
DSAA - FOREIGN MILITARY CREDIT SALES TO ISRAEL	6	-	184	-	-
DSAA - EMERGENCY SECURITY ASSISTANCE TO ISRAEL	6	-	375	-	-

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a - Includes: Air Force procurement, of which aircraft procurement makes up the bulk of $68 million. Two companies total $50 million in principal and interest and are in litigation. Air Force research and development of over $20 million. One company owes $17 million in principal and interest. Most of these contracts are in litigation. Air Force operations and maintenance of $30 million, including many contractors with small amounts.

b - Out-of-service debt - Unearned bonuses represent 40 percent. Pay and travel overpayment represent almost 20 percent.

c - Sales of retail supplies to United States Coast Guard, various Navy facilities, and others.

d - Includes $43 million out-of-service debts (reenlistment bonuses unearned because the serviceman does not complete his tour of duty).

e - Supplies basic supply items such as food, fuel, lumber, electronic supplies, clothing and textiles. $36 million applies to the Defense Personnel Support Center, Philadelphia. $19 million is made up of Military Exchanges (Army and Navy).

f - Champus (individuals - medical care) - $8 million. Military retired pay overpayment - $8 million.

g - About 99 percent represents water supply contracts - multi-purpose projects - to help supply local residents with water. State, county, or city level debts. One state represents about $5 million of the delinquent amount.

h - About 24 countries, including: Egypt $413 million; Jordan $71 million; Morocco $22 million; Philippines $17 million; El Salvador $12 million; Sudan $8 million; Ecuador $7 million; and Peru $7 million.

i - Mostly Morocco, almost $9 million.

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APPENDIX II

DEPARTMENT OF EDUCATION
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
COLLEGE HOUSING LOAN PROGRAM	$61	$9	$2,335	$84 a	$ -
GUARANTEED STUDENT LOAN PROGRAM	311	74 b	2,944	2,840 b	483
HIGHER EDUCATION FACILITIES	7	4	359	30 c	-
EDUCATION - OTHER FUNDS	203	201 d	-	-	2
SCHOOL ASSISTANCE IN FEDERALLY FINANCED AREAS	10	10 e	-	-	-
NATIONAL DIRECT STUDENT LOAN SECTION 203 FEDERAL CAPITAL CONTRIBUTION	-	-	4,669	-	-
PELL GRANTS PROGRAM	2	2	-	-	-
NATIONAL DIRECT STUDENT LOAN SECTION 207 LOANS TO INSTITUTIONS	-	-	2	-	-
CUBAN STUDENT LOANS	-	-	13	12 f	-
LAW ENFORCEMENT EDUCATION PROGRAM	24	19 g	69	20 g	-
NATIONAL DIRECT STUDENT LOAN SECTION 203 ASSIGNED STUDENT LOANS	15	15 h	435	435 h	-
TITLE IV-B SECTION 422(A) ADVANCES FOR RESERVE FUNDS	-	-	18	-	-

a - Loans for the construction of academic facilities.

b - Represents the guaranteed student loan program, including $2.1 billion in loans under the reinsurance program; $732 million in loans under the Federal Insurance Student Program, and $72 million in accounts receivable under the Federal Insurance Student Program.

c - Loans to colleges and universities for the construction or purchase of housing and essential housing related facilities.

d - Largely Inspector General audit disallowance receivables, including about $169 million under appeal.

e - Overpayments to about 600 local school districts. Results from advances which are formalized into grants as school year progresses. Entitlement amounts are adjusted when statistics on eligible students are subsequently received.

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f - Low interest loans to Cuban Nationals without sufficient resources in the U.S. to finance their higher education.

g - Receivables from students who are given grants to study law enforcement.

h - Delinquent loans which schools have assigned to the department for collection. Represents low interest loans to qualified students needing assistance in financing their education.

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APPENDIX II

DEPARTMENT OF ENERGY
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
BONNEVILLE POWER ADMINISTRATION	$148	$6	$5	$ -	$ -
WESTERN AREA POWER ADMINISTRATION REVOLVING FUND (COLORADO RIVER BASIN POWER MARKETING FUND)	13	-	-	-	-
DEPARTMENT OF ENERGY - OTHER FUNDS (BUSINESS - TYPE, GENERAL AND SPECIAL FUNDS)	382	60 a	5	-	951

a - About $26 million applies to the Power Marketing Administration, including one company which owes $21.5 million. About $13 million represents uranium enrichment fees owed by various debtors. Most of the larger debts are in litigation.

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APPENDIX II

DEPARTMENT OF HEALTH AND HUMAN SERVICES
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
NATIONAL INSTITUTES OF HEALTH	$2	$1	$ -	$ -	$ -
ALCOHOL, DRUG ABUSE, AND MENTAL HEALTH ADMINISTRATION	35	11 a	-	-	-
HEALTH RESOURCES AND SERVICES ADMINISTRATION (HRSA) HEALTH EDUCATIONAL LOAN PROGRAM	-	-	12	9	-
HRSA - HEALTH PROFESSIONS EDUCATION LOAN	-	-	4	-	10
HRSA - NURSE TRAINING FUND	-	-	3	-	5
HRSA - MEDICAL FACILITIES GUARANTEE AND LOAN FUND	4	-	26	-	-
HRSA - SEE NOTE (b)	-	-	575 b	-	-
HRSA - SEE NOTE (c)	67	36 c	-	-	108
HRSA - HEALTH MAINTENANCE ORGANIZATIONS - LOAN GUARANTEE AND LOAN FUND	5	-	5	-	-
HEALTH CARE FINANCING ADMINISTRATION	214	57 d	-	-	-
SOCIAL SECURITY ADMINISTRATION - FEDERAL OLD-AGE AND SURVIVORS INSURANCE TRUST FUND	974	199 e	-	-	133
SOCIAL SECURITY ADMINISTRATION - FEDERAL DISABILITY INSURANCE TRUST FUND	453	136 f	-	-	127
SUPPLEMENTAL SECURITY INCOME (SSI) FEDERAL BENEFIT OVERPAYMENTS	475	42 g	-	-	203
SSI APPROPRIATION - STATE SUPPLEMENTATION	30	28 h	-	-	-
BLACK LUNG APPROPRIATION	19	8	-	-	5
FEES FOR COLLECTING OF PAST DUE SUPPORT FROM TAX REFUNDS (SOCIAL SECURITY ADMINISTRATION)	1	-	-	-	-
AUDIT DISALLOWANCES	49	2	-	-	-
SSI STATE SUPPLEMENTATION BENEFIT OVERPAYMENTS	121	11 i	-	-	52
OFFICE OF HUMAN DEVELOPMENT SERVICES	13	13 j	-	-	-

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DEPARTMENT OF HEALTH AND HUMAN SERVICES
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
OFFICE OF THE SECRETARY	$4	$4	$ -	$ -	$ -
OFFICE OF THE SECRETARY - AUDIT DISALLOWANCES	11	11 k	-	-	-
FEDERAL ASSISTANCE FINANCING BRANCH	1	-	-	-	-
DEPARTMENT OF HEALTH AND HUMAN SERVICES, OFFICE OF THE SECRETARY, OFFICE OF COMMUNITY SERVICES	-	-	38	-	-

a - Represents largely unpaid D.C. Government medicaid bills owed the St. Elizabeths Hospital unit of the agency.

b - Consists of:
- Community facilities program
- Private practice start up loans
- Site start up loan for National Health Service Corps
- Health profession and student nursing (federal capital contribution)
- Medical facilities construction
- Health educational assistance program for Cuban refugees

c - Includes about $30 million under the National Health Service Corps Scholarship Fund, primarily for medical education to students (tuition and monthly stipend).

d - Includes: $14 million - Office of the Inspector General audit disallowances for Medicare and Medicaid due from states and institutions. $43 million - premiums due for Medicare state "buy-ins".

e - Represents about 187,000 individuals owing for overpayments due to ineligibility for various reasons.

f - Disability overpayments to about 81,000 individuals.

g - Appropriated funds SSI federal benefit overpayments to about 72,000 individuals.

h - Represents amounts states owe for the contested federal share of payments under note g.

i - Represents the states' share of federal benefit overpayments.

j - Grantee audit disallowances (estimated 90 delinquent debtors).

k - Grantee audit disallowances (estimated about 13 delinquent debtors).

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DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
FEDERAL HOUSING ADMINISTRATION	$894	$589 a	$4,197	$829 a	$ -
HOUSING FOR THE ELDERLY OR HANDICAPPED FUND	52	19 b	5,335	2	-
LOW RENT PUBLIC HOUSING	392	2	13,558	7	5
NONPROFIT SPONSOR ASSISTANCE FUND	-	-	2	-	-
RENTAL HOUSING ASSISTANCE FUND	5	-	-	-	-
REVOLVING FUND LIQUIDATING PROGRAMS	13	6	373	3	25
HUD ASSISTANT SECRETARIES FOR HOUSING AND PUBLIC HOUSING - ALL OTHER	19	18 c	-	-	-
MANAGEMENT AND LIQUIDATION FUNCTIONS FUND	13	2	1,819	30 d	-
GUARANTEES OF MORTGAGE BACKED SECURITIES	10	-	3	1	-
REHABILITATION LOAN FUND	11	9	721	55 e	-
URBAN RENEWAL	2	-	9	-	-
HUD ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT	9	9	-	-	-

a -Includes:
Multi-family mortgage notes with $291.6 million in accounts receivable delinquent and $591 million in loans receivable delinquent.
Single-family mortgage notes with $221 million in accounts receivable delinquent and $121.9 million in loans receivable delinquent.
Title I-defaulted notes with $54 million in accounts receivable delinquent and $116 million in loans receivable delinquent.

b -Includes:
Construction loans - interest of $16.8 million, including Region I (Boston) $2.0 million, Region II (New York) $7.7 million, and Region IX (San Francisco) $3.2 million. Interest on permanent loans of $2.6 million of which Region II (New York) is $1 million.

c - Includes: Housing payments - annual contributions to Housing Projects - Public Housing of $17.3 million.

d - Government National Mortgage Association (GNMA) mortgages on single family and multi-family homes.

e - Loans to individuals for rehabilitating housing (approximately 6,000 debtors).

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APPENDIX II

DEPARTMENT OF THE INTERIOR
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
BUREAU OF LAND MANAGEMENT	$13	$11 a	$ -	$ -	$ -
MINERALS MANAGEMENT SERVICE	123	77 b	-	-	27
RECLAMATION - UPPER COLORADO RIVER BASIN FUND	1	-	-	-	59
RECLAMATION - ALL OTHER ACCOUNTS	32	3	438	-	1,253
NATIONAL PARK SERVICE	3	2	-	-	-
GEOLOGICAL SURVEY	39	3	-	-	-
OFFICE OF SURFACE MINING (PENALTY ASSESSMENTS)	100	98 c	-	-	-
OFFICE OF SURFACE MINING (TONNAGE FEES)	33	33 d	-	-	-
INDIAN AFFAIRS REVOLVING FUND FOR LOANS	14	8	103	11 e	-
INDIAN AFFAIRS, GUARANTY AND INDIAN LOAN INSURANCE FUND	-	-	6	2	-
INDIAN AFFAIRS - TRUST FUNDS	2	2	-	-	-
INDIAN AFFAIRS - GENERAL AND SPECIAL FUNDS	11	10 f	-	-	-

a - Over $7 million represents timber penalties, including penalties for cutting timber beyond what was authorized. Also includes penalties for cattle grazing violations. Most of the delinquent amount is in litigation.

b - Includes royalties, rental and bonuses on Federal leases, Indian collections, and interest receivables. Mainly oil and coal company debts.

c - Penalty assessments for violations under the Surface Mining Control Act. This involves marring the landscape from coal mining operations.

d - Coal mines pay a tonnage fee which is a tax per ton on surface coal mining. This amount represents interest on past due bills to coal mining companies. There are hundreds of coal companies which owe under $1 million each.

e - The majority of the delinquencies involve Indian tribes and Indian corporations.

f - The largest amount, $8.2 million, represents tribes and tribal organizations' unallowable or questionable costs, disallowed from audits by the Office of the Inspector General.

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DEPARTMENT OF JUSTICE
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
DEBT MANAGEMENT SECTION	$ -	$ -	$ -	$ -	$256
IMMIGRATION AND NATURALIZATION SERVICE	22	20 a	-	-	-
BUREAU OF PRISONS - OTHER FUNDS	21	13 b	-	-	-
OFFICE OF JUSTICE PROGRAMS AND HAZARDOUS RESPONSE TRUST FUNDS	2	2	-	-	-

a - Represents breeched bonds and fines of companies and individuals from the Southern and Western Regions for illegal aliens.

b - About $8 million represents Bureau of Prisons housing of prisoners for the D.C. Department of Corrections. This amount was referred to the Department of Justice. Also includes state prison debts.

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DEPARTMENT OF LABOR
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
UNEMPLOYMENT TRUST FUND	$7,036	$ -	$ -	$ -	$ -
EMPLOYMENT AND TRAINING ADMINISTRATION - GRANTS TO STATES	4	4	-	-	-
PENSION BENEFIT GUARANTY CORPORATION EMPLOYEE RETIREMENT INCOME SECURITY ACT - REVOLVING FUND	32	6	3	-	-
PENSION BENEFIT GUARANTY CORPORATION TRUST FUND	140	3	-	-	-
MINE SAFETY AND HEALTH ADMINISTRATION	9	7	-	-	-
EMPLOYMENT AND TRAINING ADMINISTRATION	282	281 a	-	-	-
OFFICE OF SECRETARY	2	2	-	-	-
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION	7	7	-	-	-
EMPLOYMENT STANDARDS ADMINISTRATION - (BLACK LUNG)	176	56 b	-	-	-
EMPLOYMENT STANDARDS ADMINISTRATION - FEDERAL EMPLOYEES COMPENSATION	23	8	-	-	-
EMPLOYMENT AND TRAINING ADMINISTRATION - (ECONOMIC OPPORTUNITY ACT)	5	5	-	-	-
EMPLOYMENT AND TRAINING ADMINISTRATION - (PRIMARILY WORK INCENTIVE PROGRAM)	2	2	-	-	-

a - Largely Comprehensive Employment Training Act (CETA) program debts. Most cases referred to administrative law judges for final resolution.

b - About 90 percent represents claimant debt, such as overpayments to coal miners under the Black Lung Program, and revised decisions on eligibility. About 2 to 4 percent or less is mine operator debt, including bankrupt companies that cannot pay benefits to claimants.

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APPENDIX II

DEPARTMENT OF STATE
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
CONSOLIDATED (INCLUDES U.N. LOANS, ICE PATROL ACCOUNTS RECEIVABLE, U.N. PEACEKEEPING REPATRIATION LOANS RECEIVABLE, TRAVEL AND EMPLOYEES RECEIVABLES).	$35	$13 a	$11	$2	$ -

a - Includes $10.9 million delinquent travel advances consisting mainly of temporary duty advances.

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APPENDIX II

DEPARTMENT OF TRANSPORTATION
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
OFFICE OF SECRETARY	$2	$2	$ -	$ -	$ -
COAST GUARD POLLUTION FUND	21	21 a	-	-	-
COAST GUARD - ALL OTHER FUNDS	13	8	-	-	1
FEDERAL AVIATION ADMINISTRATION - AIRCRAFT LOAN GUARANTY PROGRAM	14	6	86	79 b	-
FEDERAL HIGHWAY ADMINISTRATION REVOLVING FUND	-	-	124	-	-
FEDERAL HIGHWAY ADMINISTRATION GENERAL FUND	-	-	72	-	-
FEDERAL HIGHWAY ADMINISTRATION MISCELLANEOUS RECEIPTS	-	-	17	-	-
FEDERAL RAILROAD ADMINISTRATION ALASKA RAILROAD	4	4	-	-	-
FEDERAL RAILROAD ADMINISTRATION CONSOLIDATION	7	7	1,298	-	383
URBAN MASS TRANSPORTATION ADMINISTRATION	30	3	-	-	-
MARITIME ADMINISTRATION FEDERAL SHIP FINANCING FUND	16	12 c	468	374 d	2
MARITIME ADMINISTRATION - OTHER FUNDS	9	8	-	-	21

a - For clean-up costs for oil spills on navigable waters within the U.S. or along costal states.

b - For guaranteed loans to airlines.

c - Represents accrued interest receivable on loans from vessel and shipyard owners.

d - For guaranteed construction loans and mortgages on U.S. flag vessels built in the U.S. and owned by U.S. companies. Delinquent receivables are from defaults on guaranteed loans and shipyard construction loans. On defaults, Maritime Administration can take over the ship.

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APPENDIX II

DEPARTMENT OF TREASURY
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	---------- MILLIONS ----------				
INTERNATIONAL AFFAIRS/EXCHANGE STABILIZATION FUND	$101	$ -	$ -	$ -	$ -
INCORRECT SUBSTITUTE CHECK ACCOUNTS RECEIVABLE	8	8	-	-	-
DECLINATION ACCOUNTS RECEIVABLE	1	-	-	-	-
CHECK FORGERY ACCOUNTS RECEIVABLE	6	4	-	-	-
DOUBLE PAY ACCOUNTS RECEIVABLE (SEE NOTE a)	26	23 a	-	-	-
CUSTOMS SERVICE	154	106 b	-	-	5
INTERNAL REVENUE SERVICE	43,439	41,096 c	-	-	1,837
INTERNAL REVENUE SERVICE (APPROPRIATIONS)	1	-	-	-	-
BUREAU OF THE PUBLIC DEBT	22	-	-	-	-
BUREAU OF ENGRAVING AND PRINTING	13	-	-	-	-
FINANCIAL MANAGEMENT SERVICE - CONSOLIDATED	448	-	-	-	-

a - Double payments primarily to individuals, estimated over 80 percent represents social security checks.

b - Account is used to collect duties levied on firms that import goods into the U.S. A minor portion derived from excise taxes on foreign distilleries and tobacco products.

c - Tax debts from all types of taxpayers, mainly individuals and corporations. Includes interest and penalties.

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APPENDIX II

AGENCY FOR INTERNATIONAL DEVELOPMENT
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT (a)	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT (a)	OTHER RECEIVABLES
	MILLIONS				
ALLIANCE FOR PROGRESS LOAN FUND	$81	$32	$2,814	$40	$ -
DEVELOPMENT LOAN FUND	90	34	8,876	32	-
DEVELOPMENT LOAN FUND LIQUIDATION ACCOUNT	10	8	134	18	-
HOUSING AND OTHER CREDIT GUARANTY PROGRAMS	8	5	10	-	31
COMMON DEFENSE, ECONOMIC, AND TRIANGULAR TRADE LOANS	8	6	461	25	-
FOREIGN CURRENCY LOANS, PRIVATE ENTERPRISE	2	2	10	4	-
LOANS OF PREDECESSOR AGENCIES IN LIQUIDATION	8	3	542	21	-
OTHER LOANS	58	19	6,410	10	-
GENERAL FUNDS	6	6	-	-	-

a - For all AID programs. Loans delinquent (principal and interest).
Major components: Iran $52 million; Vietnam $31 million; Nicaragua $29.8 million; Brazil $28 million; Guyana $10 million; Tanzania $8 million; Costa Rica $7 million; Dominican Republic $5 million; Bolivia $4.9 million; Poland $4.8 million; Zaire $4 million; Peru $3.8 million; Philippines $3.6 million; and Syria $3.4 million.

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APPENDIX II

EXPORT-IMPORT BANK
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
EXPORT-IMPORT BANK OF THE UNITED STATES	$878	$298 a	$17,049	$542 a	$ -

a - Includes principal and interest. Major components: Poland $231.4 million; Brazil $121.2 million; Argentina $108.4 million; Cuba $86.4 million; China $55.1 million; Mexico $24.4 million; Nicaragua $20.7 million; Yugoslavia $20.2 million; Dominican Republic $19.6 million; Bolivia $15.2 million; Peru $12.3 million; Venezuela $12.3 million; Mozambique $9.2 million; Cameroon $8.4 million; Ivory Coast $7.6 million; Zaire $7.4 million; Costa Rica $6.9 million; Morocco $6.8 million; Mauritania $5.7 million; Philippines $5.7 million; and Jamaica $5.1 million.

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APPENDIX II

FEDERAL FINANCING BANK
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
FEDERAL FINANCING BANK	$9,007	$ -	$151,976	$ -	$ -

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APPENDIX II

GENERAL SERVICES ADMINISTRATION
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
FEDERAL BUILDINGS FUND	$2	$ -	$ -	$ -	$ -
GENERAL SUPPLY FUND	5	3	-	-	-
NATIONAL DEFENSE STOCKPILE TRANSACTION FUND	1	-	-	-	-
FEDERAL TELECOMMUNICATION FUND	4	4	-	-	-
GENERAL FUNDS - ALL OTHER	10	9	38	3	5

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APPENDIX II

OFFICE OF PERSONNEL MANAGEMENT
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
RETIREMENT AND DISABILITY FUND	$67	$38 a	$ -	$ -	$7
EMPLOYEES HEALTH BENEFITS	20	20 b	-	-	-
FEDERAL EMPLOYEES GROUP LIFE INSURANCE FUND	6	6	-	-	-

a - Overpayments to annuitants.

b - Audit resolution findings and exceptions whereby vendors owe the U.S. Government. Some in litigation.

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APPENDIX II

SMALL BUSINESS ADMINISTRATION
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
BUSINESS LOAN AND INVESTMENT FUND	$289	$172 a	$3,264	$1,686 b	$346
DISASTER LOAN FUND	87	28 c	4,649	697 d	59
SURETY BOND GUARANTEE	2	2	-	-	-

a - Accrued interest receivable on outstanding loans.

b - Outstanding loans to small businesses.

c - Accrued interest receivable on outstanding loans.

d - Physical disasters (hurricanes, earthquakes, tornados) and non-physical disaster (peso devaluation) and military base closings causing town hardships.

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APPENDIX II

VETERANS ADMINISTRATION
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
LOAN GUARANTY REVOLVING FUND	$33	$34 a	$1,195	$588 b	$755
DIRECT LOAN REVOLVING FUND	3	-	162	38 c	-
SERVICE DISABLED VETERANS INSURANCE FUND	1	-	38	-	-
VETERANS REOPENED INSURANCE FUND	1	-	39	-	-
EDUCATION LOAN FUND	-	-	53	40 d	-
POST-VIETNAM ERA VETERANS EDUCATION	3	3	-	-	-
NATIONAL SERVICE LIFE INSURANCE FUND	28	-	1,077	-	-
VETERANS SPECIAL LIFE INSURANCE FUND	2	-	80	-	-
READJUSTMENT BENEFITS	532	532 e	-	-	-
COMPENSATION AND PENSIONS	312	287 f	-	-	-
MEDICAL CARE	30	26 g	-	-	-
PROPERTY RECEIPTS NOT OTHERWISE CLASSIFIED, ALL OTHER	2	2	-	-	-
REINSTATED ENTITLEMENT PROGRAM FOR SURVIVORS	2	1	-	-	-
U.S. GOVERNMENT LIFE INSURANCE FUND	-	-	29	-	-

a - Represents accrued interest receivable on loan guarantees.

b - Provides credit assistance to eligible veterans, active duty service persons, and certain surviving spouses seeking to buy, build, or repair a home, condominium or mobile home. VA picks up the guaranty on loans if the veteran or active duty individual has defaulted (104,348 delinquent loans).

c - Provides loans to veterans, active duty service personnel, and certain surviving spouses, in rural areas where the availability of private mortgage funds is limited. The loan could be used to purchase or repair the beneficiary's home or farm residence. $33,000 is the maximum loan amount per individual. Thousands of debtors.

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APPENDIX II

d - Loans to post-vietnam veterans who have 10 years after military discharge to use entitlement benefits. Also used for flight training enrollments. This fund finances loans up to $2,500 per academic period for eligible veterans and dependents (43,142 delinquent loans).

e - Provides for the payment of readjustment and rehabilitation benefits, and the funding of an educational loan program. (veterans, active duty personnel, and dependents from February 1955 through December 1976 were eligible for these benefits). This fund is made up of overpayments to those individuals (901,100 debtors).

f - Provides for the payment of compensation to veterans and their dependents due to veterans having suffered impairment of earnings power from service connected disabilities.

g - Persons treated in veterans hospitals on an emergency basis owing debts because they may not have had medical insurance and may not have been on active duty. There are thousands of debtors.

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APPENDIX II

OTHER AGENCIES
SCHEDULE OF RECEIVABLES AND DELINQUENCIES
JUNE 30, 1985

PROGRAM/AGENCY	ACCOUNTS RECEIVABLE	ACCOUNTS RECEIVABLE DELINQUENT	LOANS RECEIVABLE	LOANS RECEIVABLE DELINQUENT	OTHER RECEIVABLES
	MILLIONS				
ACTION	$3	$1	$ -	$ -	$ -
ENVIRONMENTAL PROTECTION AGENCY (GENERAL AND SPECIAL FUNDS)	32	32 a	9	-	-
FEDERAL DEPOSIT INSURANCE CORPORATION	536	9	-	-	9,869
FEDERAL EMERGENCY MANAGEMENT AGENCY	30	26 b	-	-	-
FEDERAL HOME LOAN BANK BOARD	8	4	-	-	-
FEDERAL SAVINGS AND LOAN INSURANCE CORPORATION	41	3	1,136	54 c	-
LOANS TO DISTRICT OF COLUMBIA FOR CAPITAL OUTLAY	97	-	1,572	-	-
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	3	-	-	-	1
NATIONAL CREDIT UNION ADMINISTRATION	14	-	-	-	-
NATIONAL INSURANCE DEVELOPMENT FUND	3	-	-	-	-
NUCLEAR REGULATORY COMMISSION	21	8	-	-	-
OVERSEAS PRIVATE INVESTMENT CORPORATION	33	4	34	18 d	45
PANAMA CANAL COMMISSION	10	4	-	-	-
RAILROAD RETIREMENT BOARD	38	28 e	-	-	-
TENNESSEE VALLEY AUTHORITY	506	62 f	265	-	67
UNITED STATES POSTAL SERVICE	41 g	18 g	-	-	-
UNITED STATES RAILWAY ASSOCIATION	-	-	851	-	518
UNITED STATES RAILWAY ASSOCIATION (OFF-BUDGET)	-	-	-	-	33

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a - Overpayments and refunds of audit exceptions. Most of the receivables are being litigated.

b - Represents disaster relief assistance to states, municipalities, and individuals due to disasters such as hurricanes, fires, and hazardous material leaks. Largest debtors are Puerto Rico - $19 million and Love Canal, New York - $7 million. There are also a very few small delinquent receivables totaling under $1 million.

c - Homeowner's mortgage loans taken over by government. Most of this amount involves four associations.

d - Represents U.S. companies that establish foreign country businesses with OPIC loan assistance. Six companies make up $11.2 million of this amount.

e - The accounts receivable result from overpayments and erroneous payments for unemployment, sickness insurance, and survivor benefits, and retirement annuities. Approximately 27,000 delinquent individuals.

f - About $25 million was for a bankrupt power consumer. This was paid off in September 1985 in a court award in favor of the government plus an additional $8 million that was previously written off. Balance is largely wholesalers and retailers of electric power which supply the Department of Energy at Paducah, Kentucky and Oak Ridge, Tennessee and claims involving contractor construction of power generating or transmitting facilities.

g - The delinquent receivables consist of debts from bulk mailers, companies, employee salary advances, travel advances and miscellaneous receivables.

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